

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 13<sup>th</sup> December, 2019**

**No. 590**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 42/2019- State Tax**

**Dated: 24/09/2019**

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government hereby appoints the 24th day of September, 2019, as the date Of which the provisions of rules 10, 11, 12 and 26 of the State Goods and Services Tax (Fourth Amendment) Rules, 2019 [notification No. 31/2019–State Tax, dated the 28th June, 2019, published in the Gazette of Sikkim.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**